3014 (02-09-04)

ANNUAL REPORT

OF

Name: NEW LISBON MUNICIPAL ELECTRIC AND WATER DEPARTMENT

Principal Office: 218 BRIDGE STREET ST
NEW LISBON, WI 53950

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than $25 nor more than $5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I LYNN KRANTZ of
(Person responsible for accounts)

NEW LISBON MUNICIPAL ELECTRIC AND WATER DEPARTMENT , certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/22/1999 (Date)

UTILITY CLERK
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: NEW LISBON MUNICIPAL ELECTRIC AND WATER DEPARTMENT
Utility Address: 218 BRIDGE STREET ST
NEW LISBON, WI 53950

When was utility organized? 1/10/1911
Report any change in name:
Effective Date:
Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JOHN STASTNY
Title: CLERK-TREASURER
Office Address:
218 BRIDGE STREET
NEW LISBON, WI 53950

Telephone: (608) 562 - 3103
Fax Number: (608) 562 - 3473
E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: JAMES ROBERT MURRAY
Title: MANAGER
Office Address: VIRCHOW KRAUSE
205 E GRAND AVE
EAU CLAIRE, WI 54701

Telephone: (175) 833 - 1717
Fax Number: (715) 836 - 7877
E-mail Address: jmurray@virchowkrause.com

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: JAMES ROBERT MURRAY
Title: MANAGER
Office Address: VIRCHOW KRAUSE AND COMPANY
205 E GRAND AVE
EAU CLAIRE, WI 54701

Telephone: (715) 833 - 1717
Fax Number: (715) 836 - 7877
E-mail Address: jmurray@virchowkrause.com
Date of most recent audit report: 1/22/1998
Period covered by most recent audit: 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: EDWARD ROBINSON
Title: DEPARTMENTHEAD
Office Address:
218 BRIDGE STREET
NEW LISBON, WI 53950

Telephone: (608) 562 - 3103
Fax Number: (608) 562 - 3473
E-mail Address:

Name of utility commission/committee: CITY COUNCIL

Names of members of utility commission/committee:

HON KENNETH SOUTHWORTH, MAYOR
MR JOHN STASTNY, CLERK-TREASURER

Is sewer service rendered by the utility? NO
If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO
Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name: NONE

Contact Person:
Title:
Telephone:
Fax Number:
E-mail Address:

Contract/Agreement beginning-ending dates:
Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	984,135	914,880	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	690,164	666,966	2
Depreciation Expense (403)	145,729	135,489	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	126,921	118,343	5
Total Operating Expenses	**962,814**	**920,798**	
Net Operating Income	**21,321**	**(5,918)**	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	**21,321**	**(5,918)**	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	28,251	22,932	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	**28,251**	**22,932**	
Total Income	**49,572**	**17,014**	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	**0**	**0**	
Income Before Interest Charges	**49,572**	**17,014**	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	34,967	35,534	14
Amortization of Debt Discount and Expense (428)	1,116	1,107	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	**36,083**	**36,641**	
Net Income	**13,489**	**(19,627)**	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,440,063	1,459,690	20
Balance Transferred from Income (433)	13,489	(19,627)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	**1,453,552**	**1,440,063**	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	**0**	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	**0**	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	**0**	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	**0**	
Interest and Dividend Income (419):		
Water interest	9,151	5
Electric interest	19,100	6
Total (Acct. 419):	**28,251**	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	**0**	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	**0**	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	**0**	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	**0**	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	**0**	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	**0**	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	**0**	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	191,036	793,099	0	0	**984,135**	**1**
Less: interdepartmental sales	0	26,741	0	0	**26,741**	**2**
Less: interdepartmental rents	0	0		0	**0**	**3**
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				**0**	**4**
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					**0**	**5**
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					**0**	**6**
Revenues subject to Wisconsin Remainder Assessment	**191,036**	**766,358**	**0**	**0**	**957,394**	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	8,355		**8,355**	**1**
Electric operating expenses	63,789		**63,789**	**2**
Gas operating expenses			**0**	**3**
Heating operating expenses			**0**	**4**
Sewer operating expenses			**0**	**5**
Merchandising and jobbing			**0**	**6**
Other nonutility expenses			**0**	**7**
Water utility plant accounts			**0**	**8**
Electric utility plant accounts			**0**	**9**
Gas utility plant accounts			**0**	**10**
Heating utility plant accounts			**0**	**11**
Sewer utility plant accounts			**0**	**12**
Accum. prov. for depreciation of water plant			**0**	**13**
Accum. prov. for depreciation of electric plant			**0**	**14**
Accum. prov. for depreciation of gas plant			**0**	**15**
Accum. prov. for depreciation of heating plant			**0**	**16**
Accum. prov. for depreciation of sewer plant			**0**	**17**
Clearing accounts			**0**	**18**
All other accounts			**0**	**19**
Total Payroll	**72,144**	**0**	**72,144**	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,078,067	4,738,042	**1**
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,237,234	2,089,777	**2**
Net Utility Plant	**2,840,833**	**2,648,265**	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	16,844	16,844	**3**
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,156	2,156	**4**
Net Nonutility Property	**14,688**	**14,688**	
Investment in Municipality (123)	128,240	128,240	**5**
Other Investments (124)	46,042	47,751	**6**
Special Funds (125)	165,924	170,300	**7**
Total Other Property and Investments	**354,894**	**360,979**	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	281,362	178,858	**8**
Temporary Cash Investments (132)			**9**
Notes Receivable (141)	0	0	**10**
Customer Accounts Receivable (142)	97,969	110,464	**11**
Other Accounts Receivable (143)	1,065	1,065	**12**
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	**13**
Receivables from Municipality (145)	15,652	70,323	**14**
Materials and Supplies (150)	45,944	43,337	**15**
Prepayments (165)	0	0	**16**
Other Current and Accrued Assets (170)	652		**17**
Total Current and Accrued Assets	**442,644**	**404,047**	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	2,786	3,902	**18**
Extraordinary Property Losses (182)	0	0	**19**
Other Deferred Debits (183)	0	0	**20**
Total Deferred Debits	**2,786**	**3,902**	
Total Assets and Other Debits	**3,641,157**	**3,417,193**	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	135,158	135,158	**21**
Appropriated Earned Surplus (215)			**22**
Unappropriated Earned Surplus (216)	1,453,552	1,440,063	**23**
Total Proprietary Capital	**1,588,710**	**1,575,221**	
LONG-TERM DEBT			
Bonds (221)	616,000	643,700	**24**
Advances from Municipality (223)	0	0	**25**
Other Long-Term Debt (224)	0	0	**26**
Total Long-Term Debt	**616,000**	**643,700**	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	**27**
Accounts Payable (232)	229,447	36,315	**28**
Payables to Municipality (233)	270,455	230,812	**29**
Customer Deposits (235)	618	618	**30**
Taxes Accrued (236)	0	0	**31**
Interest Accrued (237)	10,163	10,462	**32**
Other Current and Accrued Liabilities (238)	25,255	25,351	**33**
Total Current and Accrued Liabilities	**535,938**	**303,558**	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	**34**
Customer Advances for Construction (252)			**35**
Other Deferred Credits (253)	0	0	**36**
Total Deferred Credits	**0**	**0**	
OPERATING RESERVES			
Property Insurance Reserve (261)			**37**
Injuries and Damages Reserve (262)			**38**
Pensions and Benefits Reserve (263)			**39**
Miscellaneous Operating Reserves (265)			**40**
Total Operating Reserves	**0**	**0**	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	900,509	894,714	**41**
Total Liabilities and Other Credits	**3,641,157**	**3,417,193**	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	1,915,058	0	0	2,817,235	**1**
Utility Plant Purchased or Sold (102)					**2**
Utility Plant in Process of Reclassification (103)					**3**
Utility Plant Leased to Others (104)					**4**
Property Held for Future Use (105)					**5**
Completed Construction not Classified (106)					**6**
Construction Work in Progress (107)	12,497			333,277	**7**
Utility Plant Acquisition Adjustments (108)					**8**
Other Utility Plant Adjustments (109)					**9**
Total Utility Plant	1,927,555	0	0	3,150,512	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	360,780	0	0	1,876,454	**10**
Total Accumulated Provision	360,780	0	0	1,876,454	
Net Utility Plant	1,566,775	0	0	1,274,058	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:
1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
   If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	323,033	1,766,744			**2,089,777**	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	36,019	109,710			**145,729**	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,831				**1,831**	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				**0**	10
Other credits (specify):						11
					0	12
Total credits	**37,850**	**109,710**	**0**	**0**	**147,560**	13
Debits during year						14
Book cost of plant retired	0	0			**0**	15
Cost of removal	103				**103**	16
Other debits (specify):						17
					0	18
Total debits	**103**	**0**	**0**	**0**	**103**	19
Balance End of Year	**360,780**	**1,876,454**	**0**	**0**	**2,237,234**	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of $5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			**0**	**1**
Other (specify):					
ABANDONED WATER WELL	1,950			**1,950**	**2**
HWY UNDERPASS	14,894			**14,894**	**3**
Total Nonutility Property (121)	**16,844**	**0**	**0**	**16,844**	
Less accum. prov. depr. & amort. (122)	2,156			**2,156**	**4**
Net Nonutility Property	**14,688**	**0**	**0**	**14,688**	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	**0**	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	**0**	
Balance end of year	**0**	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation			39,132		**39,132**	5,722	**1**
Other					**0**	30,803	**2**
Total Electric Utility					**39,132**	**36,525**	

Account	Total End of Year	Amount Prior Year	
Electric utility total	**39,132**	**36,525**	**1**
Water utility	6,812	6,812	**2**
Sewer utility		0	**3**
Gas utility		0	**4**
Merchandise		0	**5**
Other materials & supplies		0	**6**
Total Materials and Supplies	**45,944**	**43,337**	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year: Amount (b)	Written Off During Year: Account Charged or Credited (c)	Balance End of Year (d)	
Unamortized debt discount & expense (181)				
91 BONDS WATER	1,116	428	2,786	**1**
Total			**2,786**	
Unamortized premium on debt (251)				
NONE	0	0	0	**2**
Total			**0**	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	135,158	1
Changes during year (explain):		
		2
Balance end of year	**135,158**	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
REV BONDS WATER	05/01/1991	05/01/2004	6.00%	184,500	1
REV BONDS WATER 94	03/08/1994	03/01/2034	6.00%	431,500	2
		Total Bonds (Account 221):		**616,000**	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	57,386	2
Charged electric department expense	69,534	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	**126,920**	
Taxes paid during year:		
County, state and local taxes	117,404	6
Social Security taxes	7,302	7
PSC Remainder Assessment	2,214	8
Other (explain):		
NONE		9
Total payments and other debits	**126,920**	
Balance end of year	**0**	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
REV BONDS WATER-1991	2,302	12,805	13,057	**2,050**	**1**
REV BONDS WATER-1994	8,160	22,162	22,209	**8,113**	**2**
Subtotal	**10,462**	**34,967**	**35,266**	**10,163**	
Advances from Municipality (223)					
NONE	0			**0**	**3**
Subtotal	**0**	**0**	**0**	**0**	
Other Long-Term Debt (224)					
NONE	0			**0**	**4**
Subtotal	**0**	**0**	**0**	**0**	
Notes Payable (231)					
NONE	0			**0**	**5**
Subtotal	**0**	**0**	**0**	**0**	
Total	**10,462**	**34,967**	**35,266**	**10,163**	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric Distribution (c)	Electric Other (d)	Sewer (e)	Gas (f)	Total (g)	
Balance First of Year	815,155	79,559	0	0	0	**894,714**	1
Add credits during year:							
For Services	1,087	4,708				**5,795**	2
For Mains						**0**	3
Other (specify):							
NONE						**0**	4
Deduct charges (specify):							
NONE						**0**	5
Balance End of Year	**816,242**	**84,267**	**0**	**0**	**0**	**900,509**	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						**0**	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
CONSTRUCTION COSTS DUE FROM SEWER	128,240	1
Total (Acct. 123):	**128,240**	
Other Investments (124):		
SPECIAL ASSESSMENTS WATER	46,042	2
Total (Acct. 124):	**46,042**	
Special Funds (125):		
DEPRECIATION FUND ELECTRIC	14,286	3
BOND RESERVE WATER	61,678	4
FMHA RESERVE	21,136	5
BOND DEPRECIATION FUND WATER	3,315	6
FMHA REDEMPTION WATER	65,509	7
Total (Acct. 125):	**165,924**	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	**0**	
Customer Accounts Receivable (142):		
Water	10,539	9
Electric	87,430	10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	**97,969**	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
MISC	1,065	15
Total (Acct. 143):	**1,065**	
Receivables from Municipality (145):		
DUE FROM TAX AGENCY-WATER	8,784	16
DUE FROM TAX AGENCY-ELCTRIC	6,868	17
Total (Acct. 145):	**15,652**	
Prepayments (165):		
NONE		18
Total (Acct. 165):	**0**	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	**0**	
Other Deferred Debits (183):		
NONE		20
Total (Acct. 183):	**0**	
Payables to Municipality (233):		
WATER DUE TO CITY-Operations	270,455	21
Total (Acct. 233):	**270,455**	
Other Deferred Credits (253):		
NONE		22
Total (Acct. 253):	**0**	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,914,026	2,807,276	0	0	**4,721,302**	**1**
Materials and Supplies	6,812	37,828	0	0	**44,640**	**2**
Other (specify):						
					0	**3**
Less Average:						
Reserve for Depreciation	341,906	1,821,599	0	0	**2,163,505**	**4**
Customer Advances for Construction					**0**	**5**
Contributions in Aid of Construction	815,698	81,913	0	0	**897,611**	**6**
Other (specify):						
					0	**7**
Average Net Rate Base	**763,234**	**941,592**	**0**	**0**	**1,704,826**	
Net Operating Income	52,149	(30,828)	0	0	**21,321**	**8**
Net Operating Income as a percent of Average Net Rate Base	**6.83%**	**-3.27%**	**N/A**	**N/A**	**1.25%**	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	135,158	**1**
Appropriated Earned Surplus	0	**2**
Unappropriated Earned Surplus	1,446,807	**3**
Other (Specify):		**4**
Total Average Proprietary Capital	**1,581,965**	
Net Income		
Net Income	13,489	**5**
Percent Return on Proprietary Capital	**0.85%**	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

August 11, 1999

Mr. John Stastny, Clerk Treasurer
City of New Lisbon Electric & Water Utility
218 Bridge Street
New Lisbon, WI 53950-1304

1998 Analytical Review DWCCA-4120-PJL

Dear Mr. Stastny:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. As of today's date our office has not received a response to our letter of October 12, 1998, concerning our review of the utility's 1997 annual report. Failure to respond to an analytical review letter is in violation of Wisconsin Statute § 196.07. Failure to respond may result in a visit to your utility and the cost of this visit will be assessed to your utility. Please provide your response at this time.

2. Please explain why there are no dollars reported as added to Account 348, Hydrants in the Water Utility Plant in Service schedule, on page W-8, for the 5 hydrants reported as added during the year in column (c) of the Hydrants and Distribution System Valves schedule on page W-18.

3. During our review of the Water Services schedule on page W-16 we noted that there are services reported as added during the year, removed or permanently disconnected during the year, there are adjustments in columr (f), and an explanation in the footnotes for this page that some lead services were reclassified. We also noted that there were no additions or retirements during the year for Account 345, Services, on page W-8. Please provide a detailed explanation of all the changes on page W-16 and explair if there should have been dollars added to or retired from Account 345, Services.

4. In the footnotes for page W-6, Taxes, you report that the PSC Remainder Assessment was paid 100% by the electric utility. Please note that in the future the remainder assessment cost should be divided between the water and electric divisions of the utility based on each divisions proportion of total operating revenues.

5. As directed in the headnotes of the Electric Operation & Maintenance Expenses schedule on page E-3, please provide explanations for all significant expense variations.

FINANCIAL SECTION FOOTNOTES

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\analytical review letters\Aug 11 1999 rev letters L 2.doc

cc: Mayor Kenneth Southworth

Response to 1997 review letter recieved 8/17/99 and review closed.
Response to 1998 review letter recieved by fax on 11/8/99.
#2, $ for hydrants will be re-classified in 1999.
#3, "The adjustment should have been in the adjustment column only for the 95 services. The addition dollars are still in the CWIP account at end of year for the other services."
#4, will allocate properly in the future.
#5, "Account 543, paid Dairyland Power bill but was coded to the wrong account. Account 920, no public works director wage allocation this year because of a vacant position. Account 923, did not use outside engineering as much."
Review closed.
PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	186,180	**1**
Total Sales of Water	**186,180**	
Other Operating Revenues		
Forfeited Discounts (470)	656	**2**
Miscellaneous Service Revenues (471)	394	**3**
Rents from Water Property (472)	0	**4**
Interdepartmental Rents (473)	0	**5**
Other Water Revenues (474)	3,806	**6**
Amortization of Construction Grants (475)	0	**7**
Total Other Operating Revenues	**4,856**	
Total Operating Revenues	**191,036**	
Operation and Maintenenance Expenses		
Source of Supply Expenses (600-605)	940	**8**
Pumping Expenses (620-625)	20,986	**9**
Water Treatment Expenses (630-635)	0	**10**
Transmission and Distribution Expenses (640-655)	2,960	**11**
Customer Accounts Expenses (901-904)	9,409	**12**
Sales Expenses (910)	0	**13**
Administrative and General Expenses (920-935)	11,186	**14**
Total Operation and Maintenenance Expenses	**45,481**	
Other Operating Expenses		
Depreciation Expense (403)	36,019	**15**
Amortization Expense (404-407)		**16**
Taxes (408)	57,387	**17**
Total Other Operating Expenses	**93,406**	
Total Operating Expenses	**138,887**	
NET OPERATING INCOME	**52,149**	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	**0**	**0**	**0**	
Metered Sales to General Customers (461)				
Residential	423	16,203	55,291	4
Commercial	103	16,360	40,665	5
Industrial				6
Total Metered Sales to General Customers (461)	**526**	**32,563**	**95,956**	
Private Fire Protection Service (462)	5		4,124	7
Public Fire Protection Service (463)	1		72,390	8
Other Sales to Public Authorities (464)	15	10,742	13,710	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	**547**	**43,305**	**186,180**	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	72,390	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	**72,390**	
Forfeited Discounts (470):		
Customer late payment charges	656	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	**656**	
Miscellaneous Service Revenues (471):		
MISC	394	7
Total Miscellaneous Service Revenues (471)	**394**	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	**0**	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	**0**	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,248	10
Other (specify):		
MISC	1,558	11
Total Other Water Revenues (474)	**3,806**	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	**0**	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than $5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	940	4
Total Source of Supply Expenses	**940**	
PUMPING EXPENSES		
Operation Labor (620)	8,819	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	3,697	7
Operation Supplies and Expenses (623)	8,415	8
Maintenance of Pumping Plant (625)	55	9
Total Pumping Expenses	**20,986**	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	**0**	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	79	14
Operation Supplies and Expenses (641)	15	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	192	17
Maintenance of Services (652)	2,013	18
Maintenance of Meters (653)	269	19
Maintenance of Hydrants (654)	392	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	**2,960**	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than $5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,935	**22**
Accounting and Collecting Labor (902)	7,474	**23**
Supplies and Expenses (903)		**24**
Uncollectible Accounts (904)		**25**
Total Customer Accounts Expenses	**9,409**	
SALES EXPENSES		
Sales Expenses (910)		**26**
Total Sales Expenses	**0**	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	1,203	**27**
Office Supplies and Expenses (921)	1,574	**28**
Administrative Expenses Transferred--Credit (922)		**29**
Outside Services Employed (923)	6,666	**30**
Property Insurance (924)	413	**31**
Injuries and Damages (925)		**32**
Employee Pensions and Benefits (926)		**33**
Regulatory Commission Expenses (928)		**34**
Miscellaneous General Expenses (930)	1,330	**35**
Transportation Expenses (933)		**36**
Maintenance of General Plant (935)		**37**
Total Administrative and General Expenses	**11,186**	
Total Operation and Maintenance Expenses	**45,481**	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		56,041	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		**56,041**	
Social Security		1,346	3
PSC Remainder Assessment		0	4
Other (specify): NONE			5
Total tax expense		**57,387**	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Juneau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.209400				3
County tax rate	mills		5.619000				4
Local tax rate	mills		8.890100				5
School tax rate	mills		13.092000				6
Voc. school tax rate	mills		2.088200				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		**29.898700**				10
Less: state credit	mills		1.780700				11
Net tax rate	mills		**28.118000**				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		**8.890100**				14
Combined School Tax Rate	mills		**15.180200**				15
Other Tax Rate - Local	mills		**0.000000**				16
Total Local & School Tax	mills		**24.070300**				17
Total Tax Rate	mills		**29.898700**				18
Ratio of Local and School Tax to Total	dec.		**0.805062**				19
Total tax net of state credit	mills		**28.118000**				20
Net Local and School Tax Rate	mills		**22.636727**				21
Utility Plant, Jan. 1	$	**1,925,491**	1,925,491				22
Materials & Supplies	$	**6,812**	6,812				23
Subtotal	$	**1,932,303**	**1,932,303**				24
Less: Plant Outside Limits	$	**0**	0				25
Taxable Assets	$	**1,932,303**	**1,932,303**				26
Assessment Ratio	dec.		0.956600				27
Assessed Value	$	**1,848,441**	**1,848,441**				28
Net Local & School Rate	mills		**22.636727**				29
Tax Equiv. Computed for Current Year	$	**41,843**	**41,843**				30
Tax Equivalent per 1994 PSC Report	$	56,041					31
Any lower tax equivalent as authorized by municipality (see note 6)	$						32 33
Tax equiv. for current year (see note 6)	$	**56,041**					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	**0**	**0**	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	105,336		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	**105,336**	**0**	
PUMPING PLANT			
Land and Land Rights (320)	2,807		12
Structures and Improvements (321)	59,440		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	66,653		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	**128,900**	**0**	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	81		23
Total Water Treatment Plant	**81**	**0**	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	125		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			**0**	**1**
Franchises and Consents (302)			**0**	**2**
Miscellaneous Intangible Plant (303)			**0**	**3**
Total Intangible Plant	**0**	**0**	**0**	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			**0**	**4**
Structures and Improvements (311)			**0**	**5**
Collecting and Impounding Reservoirs (312)			**0**	**6**
Lake, River and Other Intakes (313)			**0**	**7**
Wells and Springs (314)			**105,336**	**8**
Infiltration Galleries and Tunnels (315)			**0**	**9**
Supply Mains (316)			**0**	**10**
Other Water Source Plant (317)			**0**	**11**
Total Source of Supply Plant	**0**	**0**	**105,336**	
PUMPING PLANT				
Land and Land Rights (320)			**2,807**	**12**
Structures and Improvements (321)			**59,440**	**13**
Boiler Plant Equipment (322)			**0**	**14**
Other Power Production Equipment (323)			**0**	**15**
Steam Pumping Equipment (324)			**0**	**16**
Electric Pumping Equipment (325)			**66,653**	**17**
Diesel Pumping Equipment (326)			**0**	**18**
Hydraulic Pumping Equipment (327)			**0**	**19**
Other Pumping Equipment (328)			**0**	**20**
Total Pumping Plant	**0**	**0**	**128,900**	
WATER TREATMENT PLANT				
Land and Land Rights (330)			**0**	**21**
Structures and Improvements (331)			**0**	**22**
Water Treatment Equipment (332)			**81**	**23**
Total Water Treatment Plant	**0**	**0**	**81**	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			**125**	**24**
Structures and Improvements (341)			**0**	**25**

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	452,424		26
Transmission and Distribution Mains (343)	998,664		27
Fire Mains (344)	0		28
Services (345)	58,049		29
Meters (346)	60,257	1,507	30
Hydrants (348)	92,678		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	**1,662,197**	**1,507**	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	300		35
Computer Equipment (391.1)	13,716	557	36
Transportation Equipment (392)	794		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	1,161		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	509		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	**16,480**	**557**	
Total utility plant in service directly assignable	**1,912,994**	**2,064**	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	**1,912,994**	**2,064**	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			**452,424**	**26**
Transmission and Distribution Mains (343)			**998,664**	**27**
Fire Mains (344)			**0**	**28**
Services (345)			**58,049**	**29**
Meters (346)			**61,764**	**30**
Hydrants (348)			**92,678**	**31**
Other Transmission and Distribution Plant (349)			**0**	**32**
Total Transmission and Distribution Plant	**0**	**0**	**1,663,704**	
GENERAL PLANT				
Land and Land Rights (389)			**0**	**33**
Structures and Improvements (390)			**0**	**34**
Office Furniture and Equipment (391)			**300**	**35**
Computer Equipment (391.1)			**14,273**	**36**
Transportation Equipment (392)			**794**	**37**
Stores Equipment (393)			**0**	**38**
Tools, Shop and Garage Equipment (394)			**1,161**	**39**
Laboratory Equipment (395)			**0**	**40**
Power Operated Equipment (396)			**509**	**41**
Communication Equipment (397)			**0**	**42**
SCADA Equipment (397.1)			**0**	**43**
Miscellaneous Equipment (398)			**0**	**44**
Other Tangible Property (399)			**0**	**45**
Total General Plant	**0**	**0**	**17,037**	
Total utility plant in service directly assignable	**0**	**0**	**1,915,058**	
Common Utility Plant Allocated to Water Department			**0**	**46**
Total utility plant in service	**0**	**0**	**1,915,058**	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply: Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			3,714	**3,714**	1
February			3,084	**3,084**	2
March			3,648	**3,648**	3
April			3,662	**3,662**	4
May			4,193	**4,193**	5
June			3,817	**3,817**	6
July			4,143	**4,143**	7
August			3,959	**3,959**	8
September			3,855	**3,855**	9
October			4,044	**4,044**	10
November			3,795	**3,795**	11
December			3,858	**3,858**	12
Total for year	**0**	**0**	**45,772**	**45,772**	

Less: Measured or estimated water used in main flushing and water treatment during year	180	13
Less: Other utility use	780	14
Other utility use explanation: Freeze protection,street sweeping, sewer cleaning		15
Water pumped into distribution system	**44,812**	16
Less: Water sold	43,305	17
Losses and unaccounted for	**1,507**	18
Percent unaccounted for to the nearest whole percent (%)	**3%**	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:		20
Maximum gallons pumped by all methods in any one day during reporting year	300	21
Date of maximum: 5/21/1998		22
Cause of maximum: Fill city pool		23
Minimum gallons pumped by all methods in any one day during reporting year	2	24
Date of minimum: 7/16/1998		25
Total KWH used for pumping for the year	42,000	26
If water is purchased:Vendor Name:		27
Point of Delivery:		28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
218 E BRIDGE STREET	2	290	12	150,000	Yes	**1**
12&16 WEST	3	170	12	150,000	Yes	**2**
ORANGE ROAD	5	75	24	150,000	Yes	**3**

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
NONE					1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	2	3	5	1
Location	218 BRIDGE STREET	12 & 16 WEST	ORANGE ROAD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NW	LAYNE	5
Year Installed	1916	1952	1983	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	225	300	400	8
Pump Motor or				9
Standby Engine Mfr	FAIRBANKS	US MOTOR	US MOTOR	10
Year Installed	1970	1952	1983	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	20	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or				22
Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	CADWELL			1
RESERVOIRS, STANDPIPES				2
OR ELEVATED TANKS				3
Type: R (reservoir), S (standpipe)				4
or ET (elevated tank)	ET			5
Year constructed	1994			6
Primary material (earthen, steel,				7
concrete, other)	STEEL			8
Elevation difference in feet				9
(See Headnote 3.)	140			10
Total capacity in gallons	200,000			11
WATER TREATMENT PLANT				12
Disinfection, type of equipment				13
(gas, liquid, powder, other)	LIQUID			14
Points of application				15
(wellhouse, central facilities,				16
booster station, other)	WELLHOUSE			17
Filters, type (gravity, pressure,				18
other, none)	NONE			19
Rated capacity of filter plant				20
(m.g.d.) (note: 1,200,000 gal/day				21
= 1.2 m.g.d.)	999.0000			22
Is a corrosion control chemical				23
used (yes, no)?	Y			24
Is water fluoridated (yes, no)?	N			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
   a. Explain how the additions were financed.
   b. If assessed against property owners, explain the basis of the assessments.
   c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	582	0	0	0	**582**	1
M	D	3.000	200	0	0	0	**200**	2
M	D	4.000	1,368	0	0	0	**1,368**	3
M	D	6.000	27,399	0	0	0	**27,399**	4
P	D	6.000	2,052	0	0	0	**2,052**	5
M	D	8.000	10,026	0	0	0	**10,026**	6
P	D	8.000	4,567	0	0	2,034	**6,601**	7
M	D	10.000	7,420	0	0	0	**7,420**	8
P	D	10.000	5,873	0	0	835	**6,708**	9
Total Within Municipality			**59,487**	**0**	**0**	**2,869**	**62,356**	
Total Utility			**59,487**	**0**	**0**	**2,869**	**62,356**	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
   a. Explain how the additions were financed.
   b. If assessed against property owners, explain the basis of the assessments.
   c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
   d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	437	0	1	(95)	341		1
L	0.750		95			95		2
M	1.000	83	5	0	0	88		3
M	1.250	1	1	0	0	2		4
M	1.500	10	0	0	0	10		5
M	2.000	11	0	0	0	11		6
M	3.000	5	0	0	0	5		7
M	4.000	3	0	0	0	3		8
M	6.000	3	1	0	0	4		9
M	8.000	1	0	0	0	1		10
Total Utility		**554**	**102**	**1**	**(95)**	**560**	**0**	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	594	6	0	(21)	**579**	10	**1**
0.750	17	1	0	(1)	**17**	1	**2**
1.000	11	0	0	0	**11**	0	**3**
1.250	3	0	0	0	**3**	0	**4**
1.500	8	0	0	0	**8**	0	**5**
2.000	7	2	0	0	**9**	0	**6**
3.000	5	0	0	0	**5**	0	**7**
4.000	0	0	0	0	**0**	0	**8**
Total:	**645**	**9**	**0**	**(22)**	**632**	**11**	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	479	72	0	9	3	16	**579**	**1**
0.750	1	13	0	1	0	2	**17**	**2**
1.000	0	9	0	0	0	2	**11**	**3**
1.250	0	2	0	0	1	0	**3**	**4**
1.500	0	7	0	0	1	0	**8**	**5**
2.000	0	5	0	3	0	1	**9**	**6**
3.000	0	2	0	2	0	1	**5**	**7**
4.000	0	0	0	0	0	0	**0**	**8**
Total:	**480**	**110**	**0**	**15**	**5**	**22**	**632**	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
   a. Fire hydrants normally have a lead size of 6 inches or greater.
   b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	**1**
Within Municipality	84	5			89	**2**
Total Fire Hydrants	**84**	**5**	**0**	**0**	**89**	
Flushing Hydrants						
	14				14	**3**
Total Flushing Hydrants	**14**	**0**	**0**	**0**	**14**	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	10
Number of distribution system valves end of year:	121
Number of distribution valves operated during year:	15

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

$1,574 moved from account 920 to 921 per letter fro utility dated 5/22/2000. PJL

Taxes (Acct. 408 - Water) (Page W-06)

psc remainder assessment was paid 100% by the electric utility.

Water Mains (Page W-15)

Mains reported were checked against city records and adjusted.

Water Services (Page W-16)

Reclassified lead services to its own category.

Meters (Page W-17)

Meters were checked against utility records and adjusted to actual.

Hydrants and Distribution System Valves (Page W-18)

City is working to comply with testing rules.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	770,939	1
Total Sales of Electricity	**770,939**	
Other Operating Revenues		
Forfeited Discounts (450)	6,049	2
Miscellaneous Service Revenues (451)	15,063	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	0	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	1,048	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	**22,160**	
Total Operating Revenues	**793,099**	
Operation and Maintenenance Expenses		
Power Production Expenses (500-546)	509,214	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	80,552	11
Customer Accounts Expenses (901-904)	9,366	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	45,551	14
Total Operation and Maintenenance Expenses	**644,683**	
Other Expenses		
Depreciation Expense (403)	109,710	15
Amortization Expense (404-407)		16
Taxes (408)	69,534	17
Total Other Expenses	**179,244**	
Total Operating Expenses	**823,927**	
NET OPERATING INCOME	**(30,828)**	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	6,049	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	**6,049**	
Miscellaneous Service Revenues (451):		
REIMBURSEMENT FROM DARIYLAND FOR GENERATION	15,063	3
Total Miscellaneous Service Revenues (451)	**15,063**	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	**0**	
Rent from Electric Property (454):		
NONE		5
Total Rent from Electric Property (454)	**0**	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	**0**	
Other Electric Revenues (456):		
MISC	1,048	7
Total Other Electric Revenues (456)	**1,048**	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	**0**	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than $5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	**0**	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	**0**	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)	1,293	11
Fuel (539)	10,184	12
Operation Supplies and Expenses (540)	1,808	13
Maintenance of Other Power Production Plant (543)	69,963	14
Total Other Power Generation Expenses	**83,248**	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	425,966	15
Other Expenses (546)		16
Total Other Power Supply Expenses	**425,966**	
Total Power Production Expenses	**509,214**	
TRANSMISSION EXPENSES		
Operation Supervison and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than $5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	**0**	
DISTRIBUTION EXPENSES		
Operation Supervison Expenses (560)		20
Line and Station Labor (561)		21
Line and Station Supplies and Expenses (562)	752	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)	314	27
Maintenance of Lines (572)	69,710	28
Maintenance of Line Transformers (573)		29
Maintenance of Street Lighting and Signal Systems (574)	4,148	30
Maintenance of Meters (575)	5,628	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	**80,552**	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,892	33
Accounting and Collecting Labor (902)	7,474	34
Supplies and Expenses (903)		35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	**9,366**	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	**0**	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than $5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	2,406	**38**
Office Supplies and Expenses (921)	10,649	**39**
Administrative Expenses Transferred -- Credit (922)		**40**
Outside Services Employed (923)	22,598	**41**
Property Insurance (924)	3,611	**42**
Injuries and Damages (925)		**43**
Employee Pensions and Benefits (926)	1,127	**44**
Regulatory Commission Expenses (928)		**45**
Miscellaneous General Expenses (930)	5,160	**46**
Transportation Expenses (933)		**47**
Maintenance of General Plant (935)		**48**
Total Administrative and General Expenses	**45,551**	
Total Operation and Maintenance Expenses	**644,683**	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		61,695	1
Social Security		5,625	2
Wisconsin Gross Receipts Tax		0	3
PSC Remainder Assessment		2,214	4
Other (specify): NONE			5
Total tax expense		**69,534**	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Juneau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.209400				3
County tax rate	mills		5.619000				4
Local tax rate	mills		8.890100				5
School tax rate	mills		13.092000				6
Voc. school tax rate	mills		2.088200				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		**29.898700**				10
Less: state credit	mills		1.780700				11
Net tax rate	mills		**28.118000**				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		**8.890100**				14
Combined School Tax Rate	mills		**15.180200**				15
Other Tax Rate - Local	mills		**0.000000**				16
Total Local & School Tax	mills		**24.070300**				17
Total Tax Rate	mills		**29.898700**				18
Ratio of Local and School Tax to Total	dec.		**0.805062**				19
Total tax net of state credit	mills		**28.118000**				20
Net Local and School Tax Rate	mills		**22.636727**				21
Utility Plant, Jan. 1	$	**2,812,551**	2,812,551				22
Materials & Supplies	$	**36,525**	36,525				23
Subtotal	$	**2,849,076**	**2,849,076**				24
Less: Plant Outside Limits	$	**0**	0				25
Taxable Assets	$	**2,849,076**	**2,849,076**				26
Assessment Ratio	dec.		0.956600				27
Assessed Value	$	**2,725,426**	**2,725,426**				28
Net Local & School Rate	mills		**22.636727**				29
Tax Equiv. Computed for Current Year	$	**61,695**	**61,695**				30
Tax Equivalent per 1994 PSC Report	$	54,471					31
Any lower tax equivalent as authorized by municipality (see note 5)	$						32 33
Tax equiv. for current year (see note 5)	$	**61,695**					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	**0**	**0**	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	**0**	**0**	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	**0**	**0**	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	27,213	500	18
Structures and Improvements (341)	37,234		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	665,212		21
Generators (344)	275,296		22
Accessory Electric Equipment (345)	8,360		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	**1,013,315**	**500**	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			**0**	**1**
Franchises and Consents (302)			**0**	**2**
Miscellaneous Intangible Plant (303)			**0**	**3**
Total Intangible Plant	**0**	**0**	**0**	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)			**0**	**4**
Structures and Improvements (311)			**0**	**5**
Boiler Plant Equipment (312)			**0**	**6**
Engines and Engine Driven Generators (313)			**0**	**7**
Turbogenerator Units (314)			**0**	**8**
Accessory Electric Equipment (315)			**0**	**9**
Miscellaneous Power Plant Equipment (316)			**0**	**10**
Total Steam Production Plant	**0**	**0**	**0**	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)			**0**	**11**
Structures and Improvements (331)			**0**	**12**
Reservoirs, Dams and Waterways (332)			**0**	**13**
Water Wheels, Turbines and Generators (333)			**0**	**14**
Accessory Electric Equipment (334)			**0**	**15**
Miscellaneous Power Plant Equipment (335)			**0**	**16**
Roads, Railroads and Bridges (336)			**0**	**17**
Total Hydraulic Production Plant	**0**	**0**	**0**	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)			**27,713**	**18**
Structures and Improvements (341)			**37,234**	**19**
Fuel Holders, Producers and Accessories (342)			**0**	**20**
Prime Movers (343)			**665,212**	**21**
Generators (344)			**275,296**	**22**
Accessory Electric Equipment (345)			**8,360**	**23**
Miscellaneous Power Plant Equipment (346)			**0**	**24**
Total Other Production Plant	**0**	**0**	**1,013,815**	
TRANSMISSION PLANT				
Land and Land Rights (350)			**0**	**25**

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	**0**	**0**	
DISTRIBUTION PLANT			
Land and Land Rights (360)	120		34
Structures and Improvements (361)	0		35
Station Equipment (362)	820,239		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	88,309		38
Overhead Conductors and Devices (365)	326,997		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	21,259		41
Line Transformers (368)	193,486	16,859	42
Services (369)	30,738		43
Meters (370)	65,401		44
Installations on Customers' Premises (371)	500		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	41,122		47
Total Distribution Plant	**1,588,171**	**16,859**	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	5,990		49
Office Furniture and Equipment (391)	35,243		50
Computer Equipment (391.1)	22,364	2,316	51
Transportation Equipment (392)	116,853		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	15,088	242	54
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	294		56
Communication Equipment (397)	0		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Structures and Improvements (352)			**0**	**26**
Station Equipment (353)			**0**	**27**
Towers and Fixtures (354)			**0**	**28**
Poles and Fixtures (355)			**0**	**29**
Overhead Conductors and Devices (356)			**0**	**30**
Underground Conduit (357)			**0**	**31**
Underground Conductors and Devices (358)			**0**	**32**
Roads and Trails (359)			**0**	**33**
Total Transmission Plant	**0**	**0**	**0**	
DISTRIBUTION PLANT				
Land and Land Rights (360)			**120**	**34**
Structures and Improvements (361)			**0**	**35**
Station Equipment (362)			**820,239**	**36**
Storage Battery Equipment (363)			**0**	**37**
Poles, Towers and Fixtures (364)			**88,309**	**38**
Overhead Conductors and Devices (365)			**326,997**	**39**
Underground Conduit (366)			**0**	**40**
Underground Conductors and Devices (367)			**21,259**	**41**
Line Transformers (368)			**210,345**	**42**
Services (369)			**30,738**	**43**
Meters (370)			**65,401**	**44**
Installations on Customers' Premises (371)			**500**	**45**
Leased Property on Customers' Premises (372)			**0**	**46**
Street Lighting and Signal Systems (373)			**41,122**	**47**
Total Distribution Plant	**0**	**0**	**1,605,030**	
GENERAL PLANT				
Land and Land Rights (389)			**0**	**48**
Structures and Improvements (390)			**5,990**	**49**
Office Furniture and Equipment (391)			**35,243**	**50**
Computer Equipment (391.1)			**24,680**	**51**
Transportation Equipment (392)			**116,853**	**52**
Stores Equipment (393)			**0**	**53**
Tools, Shop and Garage Equipment (394)			**15,330**	**54**
Laboratory Equipment (395)			**0**	**55**
Power Operated Equipment (396)			**294**	**56**
Communication Equipment (397)			**0**	**57**

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0		**58**
Other Tangible Property (399)	0		**59**
Total General Plant	**195,832**	**2,558**	
Total utility plant in service directly assignable	**2,797,318**	**19,917**	
Common Utility Plant Allocated to Electric Department	0		**60**
Total utility plant in service	**2,797,318**	**19,917**	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT				
Miscellaneous Equipment (398)			**0**	**58**
Other Tangible Property (399)			**0**	**59**
Total General Plant	**0**	**0**	**198,390**	
Total utility plant in service directly assignable	**0**	**0**	**2,817,235**	
Common Utility Plant Allocated to Electric Department			**0**	**60**
Total utility plant in service	**0**	**0**	**2,817,235**	

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned: Net Additions During Year (b)	Miles of Pole Line Owned: Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers		3
Total	**0**	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	**0**	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	**0**	13
Total customers on rural lines at end of year	**0**	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Month (a)		Monthly Peak kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	Monthly Energy Usage (kWh) (000's) (f)	
January	01	3,128	Monday	01/12/1998	12:00	1,546	1
February	02	3,039	Tuesday	02/03/1998	12:00	1,332	2
March	03	3,027	Monday	03/16/1998	09:00	1,410	3
April	04	2,799	Thursday	04/09/1998	09:00	1,281	4
May	05	3,329	Thursday	05/28/1998	14:00	1,267	5
June	06	3,365	Thursday	06/25/1998	14:00	1,336	6
July	07	3,456	Tuesday	07/14/1998	14:00	1,769	7
August	08	3,277	Friday	08/21/1998	15:00	1,525	8
September	09	5,186	Tuesday	09/15/1998	14:00	1,403	9
October	10	5,102	Thursday	10/22/1998	09:00	1,386	10
November	11	5,779	Thursday	11/19/1998	11:00	1,447	11
December	12	5,815	Thursday	12/31/1998	11:00	1,657	12
Total		**47,302**				**17,359**	

System Name NEW LISBON

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Month (a)		Monthly Peak kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	Monthly Energy Usage (kWh) (000's) (f)	
January	01						13
February	02						14
March	03						15
April	04						16
May	05						17
June	06						18
July	07						19
August	08						20
September	09						21
October	10						22
November	11						23
December	12						24
Total		**0**				**0**	

System Name NEW LISBON

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		**0**	7
Purchases		17,369	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	**0**	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	**0**	14
Total Source of Energy		**17,369**	15
			16
Disposition of Energy			17
Sales to Ultimate Consumers (including interdepartmental sales)		16,204	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		**0**	23
Total Sold and Used		**16,204**	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		1,165	27
Total Energy Losses		**1,165**	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		**6.7074%**	29
Total Disposition of Energy		**17,369**	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	688	4,860	**1**
Total Sales for Residential Sales		**688**	**4,860**	
Commercial & Industrial				
COMMERCIAL AND LARGE POWER	CG-1	124	11,240	**2**
INTERDEPARTMENT	MS-2	24	74	**3**
Total Sales for Commercial & Industrial		**148**	**11,314**	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	2	30	**4**
Total Sales for Public Street & Highway Lighting		**2**	**30**	
Sales for Resale				
NONE				**5**
Total Sales for Sales for Resale		**0**	**0**	
TOTAL SALES FOR ELECTRICITY		**838**	**16,204**	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		246,109	26,562	**272,671**	**1**
0	**0**	**246,109**	**26,562**	**272,671**	
		470,659		**470,659**	**2**
		26,741		**26,741**	**3**
0	**0**	**497,400**	**0**	**497,400**	
		868		**868**	**4**
0	**0**	**868**	**0**	**868**	
				0	**5**
0	**0**	**0**	**0**	**0**	
0	**0**	**744,377**	**26,562**	**770,939**	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)		(b)		(c)		
Name of Vendor		DAIRYLAND				1
Point of Delivery		NEW LISBON				2
Type of Power Purchased (firm, dump, etc.)		NON-FIRM				3
Voltage at Which Delivered						4
Point of Metering						5
Total of 12 Monthly Maximum Demands -- kW		47,302				6
Average load factor		**50.2716%**				7
Total Cost of Purchased Power		425,966				8
Average cost per kWh		**0.0245**				9
On-Peak Hours (if applicable)						10
Monthly purchases --- kWh (000):	**On-peak**	**Off-peak**		**On-peak**	**Off-peak**	11
January		1,546				12
February		1,332				13
March		1,410				14
April		1,281				15
May		1,267				16
June		1,336				17
July		1,769				18
August		1,525				19
September		1,403				20
October		1,386				21
November		1,447				22
December		1,657				23
Total kWh (000)	**0**	**17,359**				24
						25
						26
						27

	(d)		(e)		
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	**On-peak**	**Off-peak**	**On-peak**	**Off-peak**	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)		Total (b)	
Name of Plant			1
Unit Identification			2
Type of Generation			3
kWh Net Generation (000)		224	4
Is Generation Metered or Estimated?			5
Is Exciter & Station Use Metered or Estimated?			6
60-Minute Maximum Demand--kW (est. if not meas.)		0	7
Date and Hour of Such Maximum Demand			8
Load Factor			9
Maximum Net Generation in Any One Day		0	10
Date of Such Maximum			11
Number of Hours Generators Operated			12
Maximum Continuous or Dependable Capacity--kW		0	13
Is Plant Owned or Leased?			14
Total Production Expenses		0	15
Cost per kWh of Net Generation ($)		0	16
Monthly Net Generation --- kWh (000):	January	29	17
	February	0	18
	March	40	19
	April	0	20
	May	50	21
	June	44	22
	July	61	23
	August	0	24
	September	0	25
	October	0	26
	November	0	27
	December	0	28
Total kWh (000)		224	29
Gas Consumed--Therms		0	30
Average Cost per Therm Burned ($)		0.0000	31
Fuel Oil Consumed Barrels (42 gal.)		0	32
Average Cost per Barrel of Oil Burned ($)			33
Specific Gravity			34
Average BTU per Gallon			35
Lubricating Oil Consumed--Gallons		0	36
Average Cost per Gallon ($)			37
kWh Net Generation per Gallon of Fuel Oil			38
kWh Net Generation per Gallon of Lubr. Oil			39
Does plant produce steam for heating or other			40
purposes in addition to elec. generation?			41
Coal consumed--tons (2,000 lbs.)		0	42
Average Cost per Ton ($)			43
Kind of Coal Used			44
Average BTU per Pound			45
Water Evaporated--Thousands of Pounds		0	46
Is Water Evaporated, Metered or Estimated?			47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel			48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.			49
Based on Total Coal Used at Plant			50
Based on Coal Used Solely in Electric Generation			51
Average BTU per kWh Net Generation			52
Total Cost of Fuel (Oil and/or Coal)			53
per kWh Net Generation ($)			54

PRODUCTION STATISTICS

Particulars (a)		Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant		GENERATOR				1
Unit Identification		1				2
Type of Generation		RECIP				3
kWh Net Generation (000)		224				4
Is Generation Metered or Estimated?		M				5
Is Exciter & Station Use Metered or Estimated?		M				6
60-Minute Maximum Demand--kW (est. if not meas.)						7
Date and Hour of Such Maximum Demand						8
Load Factor						9
Maximum Net Generation in Any One Day						10
Date of Such Maximum						11
Number of Hours Generators Operated						12
Maximum Continuous or Dependable Capacity--kW						13
Is Plant Owned or Leased?		O				14
Total Production Expenses						15
Cost per kWh of Net Generation ($)		**0.0000**				16
Monthly Net Generation --- kWh (000):	January	29				17
	February	0				18
	March	40				19
	April	0				20
	May	50				21
	June	44				22
	July	61				23
	August					24
	September					25
	October					26
	November					27
	December					28
Total kWh (000)		**224**				29
Gas Consumed--Therms						30
Average Cost per Therm Burned ($)						31
Fuel Oil Consumed Barrels (42 gal.)						32
Average Cost per Barrel of Oil Burned ($)						33
Specific Gravity						34
Average BTU per Gallon						35
Lubricating Oil Consumed--Gallons						36
Average Cost per Gallon ($)						37
kWh Net Generation per Gallon of Fuel Oil						38
kWh Net Generation per Gallon of Lubr. Oil						39
Does plant produce steam for heating or other						40
purposes in addition to elec. generation?		N				41
Coal consumed--tons (2,000 lbs.)						42
Average Cost per Ton ($)						43
Kind of Coal Used						44
Average BTU per Pound						45
Water Evaporated--Thousands of Pounds						46
Is Water Evaporated, Metered or Estimated?						47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel						48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.						49
Based on Total Coal Used at Plant						50
Based on Coal Used Solely in Electric Generation						51
Average BTU per kWh Net Generation						52
Total Cost of Fuel (Oil and/or Coal)						53
per kWh Net Generation ($)						54

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

	Boilers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maximum Steam Pressure (1000 lbs./hr.) (h)	
NONE								1
						Total	0	

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

	Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	
GENERATOR	2		RECIP	FAIRBANK MORSE		1,920	1
GENERATOR	1		RECIP	FAIRBANK MORSE		120	2
GENERATOR	4		RECIP	FAIRBANK MORSE		575	3
GENERATOR	5		RECIP	FAIRBANK MORSE		3,360	4
GENERATOR	3		RECIP	FAIRBANK MORSE		300	5
NONE							6
					Total	6,275	

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators

Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity kW (n)	Rated Unit Capacity kVA (o)	Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)	
									1
			Total	**0**	**0**	**0**	**0**	**0**	

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators

Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity kW (k)	Rated Unit Capacity kVA (l)	Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
		71					1
							2
		6					3
		120					4
		1					5
							6
	Total	**198**	**0**	**0**	**0**	**0**	

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity kW (n)	Rated Unit Capacity kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars	Utility Designation					
(a)	(b)	(c)	(d)	(e)	(f)	
Name of Substation	EASTSIDE	WESTSIDE				1
Voltage--High Side	67,000	67,000				2
Voltage--Low Side	4,160	4,160				3
Num. Main Transformers in Operation	1	1				4
Capacity of Transformers in kVA	3,750	5,000				5
Number of Spare Transformers on Hand	0	0				6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10
						11

SUBSTATION EQUIPMENT (continued)

Particulars	Utility Designation					
(g)	(h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25
						26

SUBSTATION EQUIPMENT (continued)

Particulars	Utility Designation					
(m)	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,281	313	16,098	1
Acquired during year	23	23	1,263	2
Total	**1,304**	**336**	**17,361**	3
Retired during year				4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	**1,304**	**336**	**17,361**	6
Number end of year accounted for as follows:				7
In customers' use	1,271	330	16,381	8
In utility's use	4	1	750	9
Inactive transformers on system		5	230	10
Locked meters on customers' premises				11
In stock	29			12
Total end of year	**1,304**	**336**	**17,361**	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	75	4,500	**1**
Sodium Vapor	100	70	28,944	**2**
Sodium Vapor	250	54	23,310	**3**
Total		**199**	**56,754**	
Ornamental				
Sodium Vapor	100	18	9,162	**4**
Total		**18**	**9,162**	
Other				
NONE				**5**
Total		**0**	**0**	

ELECTRIC OPERATING SECTION FOOTNOTES

NONE